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ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS FOR THE FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA (MINURSO)

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I. BASIS OF ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS TO MINURSO

A. Initial assessment

1. By Security Council resolution 690 (1991) of 29 April 1991, the Security Council decided to establish a United Nations Mission for the Referendum in Western Sahara (MINURSO) for a transitional period to begin no later than 16 weeks after the General Assembly approved the budget for the Mission. By resolution 45/266 of 17 May 1991, the General Assembly decided "to appropriate an initial amount of 143 million dollars gross (140 million dollars net), inclusive of the amount of 889,700 dollars authorized with the concurrence of the Advisory Committee on Administrative and Budgetary Questions for pre-implementation expenses under the terms of General Assembly resolution 44/203 of 21 December 1989, for the operation of the Mission in accordance with the implementation timetable set out in paragraph 10 of the report of the Secretary-General". It further decided that there should be set off against the apportionment among the Member States their respective share in the Tax Equalization Fund of the estimated staff assessment income of $3 million approved for the initial six-month period.

2. The amount so appropriated by the General Assembly was apportioned among Member States in accordance with the provisions laid out in section I B below and is shown in section IV below.

B. Apportionment of the costs of peace-keeping operations

3. On 11 December 1973, the General Assembly adopted resolution 3101 (XXVIII) on the financing of the United Nations Emergency Force (UNEF II). Under the resolution, the membership of the United Nations was divided into four groups: (a) the States permanent members of the Security Council; (b) specifically named economically developed Member States that are not permanent members of the Security Council; (c) economically less developed Member States; and (d) economically less developed Member States that were specifically named. The resolution also specified the amounts of the total appropriation to be distributed among each of the four groups.

4. The four amounts specified in the resolution were established by a methodology intended to produce the following results: the Member States in group D would pay 10 per cent of the assessment rates established for the regular budget, those in group C would pay 20 per cent, those in group B would pay 100 per cent and those in group A would pay 100 per cent plus the amounts not otherwise apportioned.

5. Within each group, according to the terms of resolution 3101 (XXVIII), the amount appropriated was to be distributed among the respective group members on the basis of the relative weight of each group member's regular rate of assessment in relation to the total rate for the group.

6. The scheme for the apportionment of costs set out in resolution 3101 (XXVIII) has continued to be applied since that time for all peace-keeping operations financed through assessed contributions, including MINURSO. However, the composition of the four groups of Member States has changed repeatedly since 1973 as a result of the admission of 33 new Member States, including 7 new Member States in 1991 (see sect. V below), and the decisions contained in the various General Assembly resolutions, the latest of which is resolution 43/232 of 1 March 1989, as adjusted by resolutions 44/192 B of 21 December 1989 and 45/266 of 17 May 1991. The percentage shares shown in section IV below demonstrate the results of the application of the scheme, using the scale of assessments for the period 1989-1991, adopted by General Assembly resolution 43/223 A of 21 December 1988 and adjusted by resolution 45/256 B of 21 December 1990.

II. RECAPITULATION OF THE BASIS OF ASSESSMENT OF MEMBER STATES' CONTRIBUTIONS TO MINURSO

	US$
Gross amount assessed on Member States under resolution 45/266	143 000 000

III. BASIS FOR CREDITS IN RESPECT OF THE TAX EQUALIZATION FUND

7. Under regulation 5.2 (e) of the Financial Regulations of the United Nations, adjustments shall be made to the assessment of Member States in respect of Members' credits in the Tax Equalization Fund estimated to be not required to meet charges for tax refunds for the initial period below.

	Initial six-month period
Staff assessment income available for credit to Member States under General Assembly resolution 45/266	3 000 000
Less: Estimated amounts required to meet tax refunds	911 223 a/
Total credits to Member States, as shown in section IV	2 088 777

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a/ Staff assessment credits reserved for the United States of America.

IV. ASSESSMENT OF MEMBER STATES FOR THE FINANCING OF MINURSO

	Regular budget scale 1989-1991 %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to group total a/ %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to grand total %	Gross assessment $	Staff assessment $	Net assessment $
A. Member States referred to in General Assembly resolution 45/266						
China	0.80 b/	1.692	0.964	1,378,341	28,916	1,349,425
France	6.30 b/	13.325	7.590	10,854,435	227,715	10,626,720
Union of Soviet Socialist Republics #	10.07 b/	21.299	12.133	17,349,867	363,984	16,985,883
United Kingdom of Great Britain and Northern Ireland	4.90 b/	10.364	5.904	8,442,338	177,112	8,265,226
United States of America	25.21 b/	53.321	30.374	43,434,969	c/	43,434,969
Subtotal	47.28	100.001	56.965	81,459,950	797,727	80,662,223
B. Member States referred to in General Assembly resolutions 44/192 B and 45/266						
Australia	1.57	3.859	1.570	2,245,100	47,100	2,198,000
Austria	0.74	1.819	0.740	1,058,200	22,200	1,036,000
Belarus	0.33	0.811	0.330	471,900	9,900	462,000
Belgium	1.17	2.876	1.170	1,673,100	35,100	1,638,000
Canada	3.09	7.596	3.090	4,418,700	92,700	4,326,000
Czechoslovakia	0.66	1.622	0.660	943,800	19,800	924,000
Denmark	0.69	1.696	0.690	986,700	20,700	966,000
Finland	0.51	1.254	0.510	729,300	15,300	714,000
Germany	9.36	23.009	9.360	13,384,800	280,800	13,104,000
Iceland	0.03	0.074	0.030	42,900	900	42,000
Ireland	0.18	0.442	0.180	257,400	5,400	252,000

	Regular budget scale 1989-1991 %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to group total a/ %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to grand total %	Gross assessment $	Staff assessment $	Net assessment $
Italy	3.99	9.808	3.990	5,705,700	119,700	5,586,000
Japan	11.38	27.974	11.380	16,273,400	341,400	15,932,000
Liechtenstein	0.01	0.025	0.010	14,300	300	14,000
Luxembourg	0.06	0.147	0.060	85,800	1,800	84,000
Netherlands	1.65	4.056	1.650	2,359,500	49,500	2,310,000
New Zealand	0.24	0.590	0.240	343,200	7,200	336,000
Norway	0.55	1.352	0.550	786,500	16,500	770,000
South Africa	0.45	1.106	0.450	643,500	13,500	630,000
Spain	1.56 b/	3.835	1.560	2,230,800	46,800	2,184,000
Sweden	1.21	2.974	1.210	1,730,300	36,300	1,694,000
Ukraine	1.25	3.073	1.250	1,787,500	37,500	1,750,000
Subtotal	40.68	99.998	40.680	58,172,400	1,220,400	56,952,000
C. Member States referred to in General Assembly resolutions 44/192 B and 45/266						
Albania	0.01	0.087	0.002	2,860	60	2,800
Algeria	0.15	1.304	0.030	42,900	900	42,000
Argentina	0.66	5.739	0.132	188,760	3,960	184,800
Bahamas	0.02	0.174	0.004	5,720	120	5,600
Bahrain	0.02	0.174	0.004	5,720	120	5,600
Barbados	0.01	0.087	0.002	2,860	60	2,800
Bolivia	0.01	0.087	0.002	2,860	60	2,800
Brazil	1.45	12.609	0.290	414,700	8,700	406,000
Brunei Darussalam	0.04	0.348	0.008	11,440	240	11,200
Bulgaria	0.15	1.304	0.030	42,900	900	42,000
Cambodia	0.01	0.087	0.002	2,860	60	2,800
Cameroon	0.01	0.087	0.002	2,860	60	2,800
Chile	0.08	0.696	0.016	22,880	480	22,400
Colombia	0.14	1.217	0.028	40,040	840	39,200
Congo	0.01	0.087	0.002	2,860	60	2,800
Costa Rica	0.02	0.174	0.004	5,720	120	5,600
Côte d'Ivoire	0.02	0.174	0.004	5,720	120	5,600
Cuba	0.09	0.783	0.018	25,740	540	25,200
Cyprus	0.02	0.174	0.004	5,720	120	5,600
Dominican Republic	0.03	0.261	0.006	8,580	180	8,400
Ecuador	0.03	0.261	0.006	8,580	180	8,400
Egypt	0.07	0.609	0.014	20,020	420	19,600
El Salvador	0.01	0.087	0.002	2,860	60	2,800
Fiji	0.01	0.087	0.002	2,860	60	2,800
Gabon	0.03	0.261	0.006	8,580	180	8,400
Ghana	0.01	0.087	0.002	2,860	60	2,800
Greece	0.40	3.478	0.080	114,400	2,400	112,000

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	Regular budget scale 1989-1991 %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations		Gross assessment $	Staff assessment $	Net assessment $
		Relative to group total a/ %	Relative to grand total %			
Guatemala	0.02	0.174	0.004	5,720	120	5,600
Guyana	0.01	0.087	0.002	2,860	60	2,800
Honduras	0.01	0.087	0.002	2,860	60	2,800
Hungary	0.21	1.826	0.042	60,060	1,260	58,800
India	0.37	3.217	0.074	105,820	2,220	103,600
Indonesia	0.15	1.304	0.030	42,900	900	42,000
Iran (Islamic Republic of)	0.69	6.000	0.138	197,340	4,140	193,200
Iraq	0.12	1.043	0.024	34,320	720	33,600
Israel	0.21	1.826	0.042	60,060	1,260	58,800
Jamaica	0.01	0.087	0.002	2,860	60	2,800
Jordan	0.01	0.087	0.002	2,860	60	2,800
Kenya	0.01	0.087	0.002	2,860	60	2,800
Kuwait	0.29	2.522	0.058	82,940	1,740	81,200
Lebanon	0.01	0.087	0.002	2,860	60	2,800
Liberia	0.01	0.087	0.002	2,860	60	2,800
Libyan Arab Jamahiriya	0.28	2.435	0.056	80,080	1,680	78,400
Madagascar	0.01	0.087	0.002	2,860	60	2,800
Malaysia	0.11	0.957	0.022	31,460	660	30,800
Malta	0.01	0.087	0.002	2,860	60	2,800
Mauritius	0.01	0.087	0.002	2,860	60	2,800
Mexico	0.94	8.174	0.188	268,840	5,640	263,200
Mongolia	0.01	0.087	0.002	2,860	60	2,800
Morocco	0.04	0.348	0.008	11,440	240	11,200
Nicaragua	0.01	0.087	0.002	2,860	60	2,800
Nigeria	0.20	1.739	0.040	57,200	1,200	56,000
Oman	0.02	0.174	0.004	5,720	120	5,600
Pakistan	0.06	0.522	0.012	17,160	360	16,800
Panama	0.02	0.174	0.004	5,720	120	5,600
Paraguay	0.03	0.261	0.006	8,580	180	8,400
Peru	0.06	0.522	0.012	17,160	360	16,800
Philippines	0.09	0.783	0.018	25,740	540	25,200
Poland	0.56	4.870	0.112	160,160	3,360	156,800
Portugal	0.18	1.565	0.036	51,480	1,080	50,400
Qatar	0.05	0.435	0.010	14,300	300	14,000
Romania	0.19	1.652	0.038	54,340	1,140	53,200
Saudi Arabia	1.02	8.870	0.204	291,720	6,120	285,600
Singapore	0.11	0.957	0.022	31,460	660	30,800
Sri Lanka	0.01	0.087	0.002	2,860	60	2,800
Swaziland	0.01	0.087	0.002	2,860	60	2,800
Syrian Arab Republic	0.04	0.348	0.008	11,440	240	11,200
Thailand	0.10	0.870	0.020	28,600	600	28,000
Trinidad and Tobago	0.05	0.435	0.010	14,300	300	14,000
Tunisia	0.03	0.261	0.006	8,580	180	8,400
Turkey	0.32	2.783	0.064	91,520	1,920	89,600
United Arab Emirates	0.19	1.652	0.038	54,340	1,140	53,200
Uruguay	0.04	0.348	0.008	11,440	240	11,200
Venezuela	0.57	4.957	0.114	163,020	3,420	159,600
Viet Nam	0.01	0.087	0.002	2,860	60	2,800
Yugoslavia	0.46	4.000	0.092	131,560	2,760	128,800

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	Regular budget scale 1989-1991 %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to group total a/ %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to grand total %	Gross assessment $	Staff assessment $	Net assessment $
Zaire	0.01	0.087	0.002	2,860	60	2,800
Zambia	0.01	0.087	0.002	2,860	60	2,800
Subtotal	11.50	100.006	2.300	3,289,000	69,000	3,220,000
D. Member States referred to in General Assembly resolutions 44/192 B and 45/266						
Afghanistan	0.01	1.818	0.001	1,430	30	1,400
Angola	0.01	1.818	0.001	1,430	30	1,400
Antigua and Barbuda	0.01	1.818	0.001	1,430	30	1,400
Bangladesh	0.01	1.818	0.001	1,430	30	1,400
Belize	0.01	1.818	0.001	1,430	30	1,400
Benin	0.01	1.818	0.001	1,430	30	1,400
Bhutan	0.01	1.818	0.001	1,430	30	1,400
Botswana	0.01	1.818	0.001	1,430	30	1,400
Burkina Faso	0.01	1.818	0.001	1,430	30	1,400
Burundi	0.01	1.818	0.001	1,430	30	1,400
Cape Verde	0.01	1.818	0.001	1,430	30	1,400
Central African Republic	0.01	1.818	0.001	1,430	30	1,400
Chad	0.01	1.818	0.001	1,430	30	1,400
Comoros	0.01	1.818	0.001	1,430	30	1,400
Djibouti	0.01	1.818	0.001	1,430	30	1,400
Dominica	0.01	1.818	0.001	1,430	30	1,400
Equatorial Guinea	0.01	1.818	0.001	1,430	30	1,400
Ethiopia	0.01	1.818	0.001	1,430	30	1,400
Gambia	0.01	1.818	0.001	1,430	30	1,400
Grenada	0.01	1.818	0.001	1,430	30	1,400
Guinea	0.01	1.818	0.001	1,430	30	1,400
Guinea-Bissau	0.01	1.818	0.001	1,430	30	1,400
Haiti	0.01	1.818	0.001	1,430	30	1,400
Lao People's Democratic Republic	0.01	1.818	0.001	1,430	30	1,400
Lesotho	0.01	1.818	0.001	1,430	30	1,400
Malawi	0.01	1.818	0.001	1,430	30	1,400
Maldives	0.01	1.818	0.001	1,430	30	1,400
Mali	0.01	1.818	0.001	1,430	30	1,400
Mauritania	0.01	1.818	0.001	1,430	30	1,400
Mozambique	0.01	1.818	0.001	1,430	30	1,400
Myanmar	0.01	1.818	0.001	1,430	30	1,400
Namibia	0.01	1.818	0.001	1,430	30	1,400
Nepal	0.01	1.818	0.001	1,430	30	1,400
Niger	0.01	1.818	0.001	1,430	30	1,400
Papua New Guinea	0.01	1.818	0.001	1,430	30	1,400

	Regular budget scale 1989-1991 %	Percentage share resulting from application of scheme for apportionment of costs of assessed peace-keeping operations: Relative to group total a/ %	Relative to grand total %	Gross assessment $	Staff assessment $	Net assessment $
Rwanda	0.01	1.818	0.001	1,430	30	1,400
Saint Kitts and Nevis	0.01	1.818	0.001	1,430	30	1,400
Saint Lucia	0.01	1.818	0.001	1,430	30	1,400
Saint Vincent and the Grenadines	0.01	1.818	0.001	1,430	30	1,400
Samoa	0.01	1.818	0.001	1,430	30	1,400
Sao Tome and Principe	0.01	1.818	0.001	1,430	30	1,400
Senegal	0.01	1.818	0.001	1,430	30	1,400
Seychelles	0.01	1.818	0.001	1,430	30	1,400
Sierra Leone	0.01	1.818	0.001	1,430	30	1,400
Solomon Islands	0.01	1.818	0.001	1,430	30	1,400
Somalia	0.01	1.818	0.001	1,430	30	1,400
Sudan	0.01	1.818	0.001	1,430	30	1,400
Suriname	0.01	1.818	0.001	1,430	30	1,400
Togo	0.01	1.818	0.001	1,430	30	1,400
Uganda	0.01	1.818	0.001	1,430	30	1,400
United Republic of Tanzania	0.01	1.818	0.001	1,430	30	1,400
Vanuatu	0.01	1.818	0.001	1,430	30	1,400
Yemen	0.01	1.818	0.001	1,430	30	1,400
Zimbabwe	0.02	3.636	0.002	2,860	60	2,800
Subtotal	0.55	99.990	0.055	78,650	1650	77,000
Grand total	100.01		100.000	143,000,000	2,088,777	140,911,223

* As of 24 December 1991, became known as "the Russian Federation".

a/ Percentages are rounded to three decimals.

b/ Effective rate for 1991 reflects Spain's gradual shift from group C to group B, in accordance with General Assembly resolution 44/192 B.

c/ United States share in staff assessment credit: $911,223.

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V. ASSESSMENT OF NEW MEMBER STATES

8. Under the terms of paragraph 2 (b) of General Assembly resolution 46/221 A, for their year of admission, the Democratic People's Republic of Korea, the Marshall Islands, the Federated States of Micronesia and the Republic of Korea are to contribute at the rate of one ninth of 0.05, 0.01, 0.01 and 0.69 per cent, respectively. For their year of admission, Estonia, Latvia and Lithuania are to contribute at the rate of one ninth of the rates to be determined by the Committee on Contributions during its fifty-second session.

9. In paragraph 2 (c) of the same resolution, the General Assembly further provided that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of these States, as determined by the group of contributors to which they may be assigned by the Assembly, should be calculated in proportion to the calendar year. The group of contributors to which the new Member States should be assigned was established by General Assembly resolution 46/198. The contributions of four of the seven new Member States for the year of admission are as follows:

Assessment for the initial six-month period
Basis of assessment: $140,000,000

General Assembly resolution	Period covered by the appropriation	Appropriation in net terms $	Proportion pertaining to 1991 $	Apportionment Member States: Dem. People's Republic of Korea (1/9 of 0.05%)	Marshall Islands (1/9 of 0.01%)	Micronesia (Fed. States of) (1/9 of 0.01%)	Republic of Korea (1/9 of 0.69%)	Total $
45/268	Initial six-months	140,000,000	140,000,000	1,556	111	111	21,467	23,645